



# N. DOSI & CO.

## CHARTERED ACCOUNTANTS

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### Independent Auditor's Report on Special Purpose Financial Information

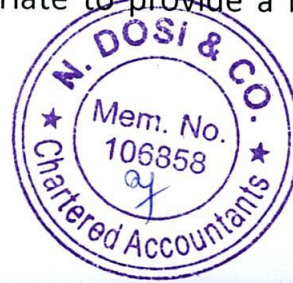
To,  
The Board of Directors,  
Route Mobile Arabia Telecom

#### OPINION

1. We have audited the accompanying special Purpose financial statements of Route Mobile Arabia Telecom ("the Company") which comprises the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter together referred to as "the Special Purpose financial statements").
2. In our opinion, the accompanying special Purpose Information/Statement for the year ended 31<sup>st</sup> March, 2025 has been prepared in all Material respects, in accordance with the basis of Accounting specified in notes to the special purpose Financial Statement.

#### **BASIS FOR OPINION**

3. We conducted our audit of the financial statements in accordance with the International Standards on Auditing (ISAs), subject to Materiality as specified in audit instructions as described Further in paragraph 10 below. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of our report. We are independent of the Group in accordance with the 'Code of Ethics' for Professional Accountants issued by the International Ethics Standards Board for Accountants (ISEBA Code of Ethics) and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



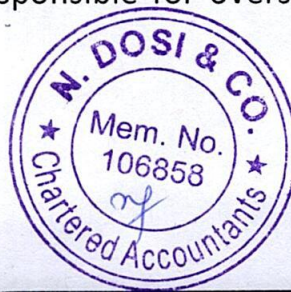


#### **BASIS OF ACCOUNTING AND RESTRICTION ON USE AND DISTRIBUTION**

4. We draw attention to Note 1 to the Special Purpose Financial Statement which describes the basis of accounting for aforesaid Special Purpose Financial Statement. Special Purpose Financial Statement has been prepared by the management solely for Limited Purpose to enable its ultimate holding Company Route Mobile Limited to prepare its Financial Statements for the year ended 31<sup>st</sup> March, 2025., and therefore, it may not be suitable for another purpose. This report is issued solely for the aforementioned purpose and intended only for use by the management of the Group and the statutory auditors of the Ultimate Holding company in relation to the audit of Financial Statements of the Ultimate holding company and accordingly, should not be used, referred to or distributed for any other purpose or to any party without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

#### **RESPONSIBILITY OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE SPECIAL PURPOSE FINANCIAL STATEMENTS**

5. The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.
6. In preparing the financial statements, Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
7. Those Charged with Governance are responsible for overseeing the company's financial reporting process.





## AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF SPECIAL FINANCIAL STATEMENT

8. Our objectives are to obtain reasonable assurance about whether the Special Purpose financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Special Purpose Financial statements.
9. As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
  - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's Internal Control.
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
  - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up





to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

10. As requested by the group auditor in their audit instructions of the Company, we have planned and performed our audit using the materiality level specified in their audit instructions, which is different from the materiality level that we would have used, had we been designing the audit to express an opinion on the special purpose financial information alone. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings that we identify during our audit.

**FOR N. DOSI & Co.**

**Chartered Accountants**

**Firm Registration No- 0119288W**

*Nilesh Dosi*

**Nilesh Dosi**

**Proprietor**

**Mem. No. 106858**

**Place: Mumbai**

**Date: 30/04/2025**

**UDIN: 25106858BMIBTH3429**





**Route Mobile Arabia Telecom**  
**Balance sheet as at 31st March 2025**  
(Amount in SAR, except otherwise stated)

Particulars	Note	As at 31.03.2025 SAR	As at 31.03.2024 SAR
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment	2	15,428	11,388
		<u>15,428</u>	<u>11,388</u>
<b>Current assets</b>			
Financial assets			
Trade Receivable	3	7,585,671	9,974,669
Cash and cash equivalents	4	2,862,431	6,072,974
Other Bank Balances	4(i)	526,250	734,963
Other current assets	5	1,028,438	1,258,190
		<u>12,002,789</u>	<u>18,040,796</u>
		<u>12,018,217</u>	<u>18,052,185</u>
<b>Equity and liabilities</b>			
<b>Equity</b>			
Equity share capital	6	50,000	50,000
Other equity	7	3,522,237	9,249,762
		<u>3,572,237</u>	<u>9,299,762</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Financial liabilities			
Trade payables	8	7,283,537	6,766,897
Current provisions	9	745,032	52,025
Current Tax Liability	11	110,490	1,412,051
Other current liabilities	10	306,922	521,450
		<u>8,445,980</u>	<u>8,752,423</u>
		<u>12,018,217</u>	<u>18,052,185</u>

Significant accounting policies and other explanatory information 1-24

As per our report of even date attached

For N Dosi & Co.

Chartered Accountants  
Firm Reg No. :119288W



Nileshe Dosi

Proprietor

M.N.:106858

Place : Mumbai

Date : 30.04.2025

UDIN : 25106858 BMIBTH3429



For and on behalf of the Route Mobile Arabia Telecom



Sandipkumar Gupta  
Manager



Roman Khan  
Manager



# Route Mobile Arabia Telecom

Statement of profit and loss for the period ended 31st March 2025  
(Amount in SAR, except otherwise stated)

	Notes	Year ended 31.03.2025 SAR	Year ended 31.03.2024 SAR
<b>Revenue</b>			
I. Revenue from operations	12	14,129,755	17,235,339
II. Other Income		200	52,708
III. <b>Total revenue</b>		<b>14,129,955</b>	<b>17,288,047</b>
<b>Expenses</b>			
Purchases	13	10,029,131	7,369,276
Employee benefit expenses	14	1,026,033	777,272
Depreciation expense	15	8,507	4,979
Other expenses	16	2,749,422	1,548,509
<b>Total expenses</b>		<b>13,813,093</b>	<b>9,700,036</b>
V. <b>Profit / (loss) for the period (III-IV)</b>		<b>316,861</b>	<b>7,588,011</b>
VI. <b>Tax expense</b>			
Current tax		45,645	1,123,598
Tax adjustment in respect of earlier years		-202,150	-
Deferred tax		-	-
VII <b>Net profit / (loss) after tax (V-VI)</b>		<b>473,366</b>	<b>6,464,413</b>
VIII Other comprehensive income for the year, net of tax		-	-
VIII <b>Total comprehensive income for the year (VII+VIII)</b>		<b>473,366</b>	<b>6,464,413</b>
<b>Earning / (loss) per equity share</b>	22		
Basic and diluted (in SAR)		9	129
Face value per share (in SAR)		1	1

Significant accounting policies and other explanatory information

1-24

For N Dosi & Co.

Chartered Accountants  
Firm Reg No. :119288W

*Nilesh Dosi*

Nilesh Dosi  
Proprietor  
M.N.:106858

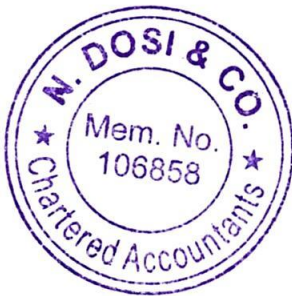
Place : Mumbai  
Date : 30.04.2025

UDIN : 25106858BMIBTH3429

For and on behalf of the Route Mobile Arabia Telecom

*Sandip Kumar Gupta*  
Sandip Kumar Gupta  
Manager

*Roman Khan*  
Roman Khan  
Manager



# Route Mobile Arabia Telecom

Cash flow statement for the half year ended 31st March 2025  
(Amount in SAR, except otherwise stated)

	Year ended 31 March 2025	Year ended 31 March 2024
<b>A. Cash flows from operating activities</b>		
Profit before tax	473,366	6,464,413
Adjustments for:		
<u>Changes in working capital:</u>		
Adjustments for (increase) / decrease in operating assets:		
Other current financial assets		
Other current assets		
Trade Receivable	229,752	-462,948
Adjustments for increase / (decrease) in operating liabilities:		
Other financial liabilities	2,388,999	418,767
Current Provisions		-287,760
Other current liabilities	-608,555	1,003,841
Trade payables	-214,528	269,214
Cash generated from operating activities	516,640	605,260
Net income tax refund / (paid)	2,312,308	1,546,373
Net cash generated from operating activities (A)	2,794,181	8,015,764
<b>B. Cash flows from investing activities</b>		
Capital expenditure on property, plant and equipment, including capital advances		
<b>C. Cash flows from financing activities</b>		
Share Capital introduced by Route Mobile Limited		
loans taken from related parties		
Dividend paid		-5,527,100
Net cash generated used in investing activities (C)	-6,200,891	-5,527,100
Net increase / (decrease) in cash and cash equivalents (A+B+C)	-3,419,256	2,484,964
Cash and cash equivalents as at the beginning of the period	6,807,937	4,322,972
Cash and cash equivalents as at the end of the year	3,388,681	6,807,937
<b>Components of Cash and Cash Equivalents:</b>		
Cash on hand		
Balances with banks		
- in current accounts		
- in deposit accounts with maturity upto 3 months	3,388,681	6,072,974
Total		734,963
	3,388,681	6,807,937

## Notes:

The above Cash Flow Statement has been prepared under "Indirect Method" as set out in Indian Accounting Standard - 7 on "Cash Flow Statements" notified under Section 133 to the Companies Act, 2013.

For N Dosi & Co.

Chartered Accountants  
Firm Reg No.: 119288W

*Nilesh Dosi*

Nilesh Dosi

Proprietor

M.N.: 106858

Place : Mumbai

Date : 30.04.2025

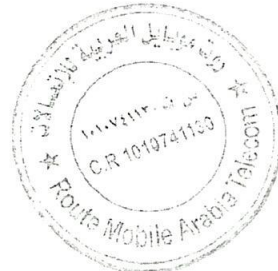
UDIN : 25106858BMBTH3429



For and on behalf of the Route Mobile Arabia Telecom

*Sandip Kumar Gupta*  
Sandip Kumar Gupta  
Manager

*Roman Khan*  
Roman Khan  
Manager



# Route Mobile Arabia Telecom

Statement of Changes in Equity for the period ended 31st March 2025  
(Amount in SAR, except otherwise stated)

Equity share capital

Particulars	Number of shares	Amount
As at 31 March 2024		-
Changes during the year	50,000	50,000
As at 31 March 2025	50,000	50,000

Other equity

Particulars	Reserve & Surplus - Retained earnings
Closing balance as at 31 March 2024	9,249,762
Profit for the year	473,366
Dividend for the year Dec 2022	-970,442
Dividend for the year Dec 2023	-5,230,449
Closing balance as at 31 March 2025	3,522,237

Significant accounting policies and other explanatory information 1 to 24  
This is the Statement of Changes in Equity referred to in our report of even date.

For N Dosi & Co.  
Chartered Accountants  
Firm Reg No. :119288W

*N. Dosi*

Nilesh Dosi

Proprietor

M.N.:106858

Place : Mumbai

Date : 30.04.2025

UDIN : 25106858BMIBTH3429

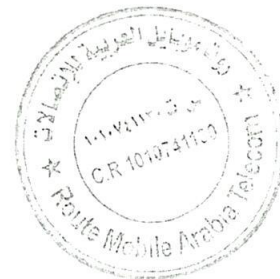
For and on behalf of the Route Mobile Arabia Telecom

*Sandip Kumar Gupta*

Sandipkumar Gupta  
Manager

*Roman Khan*

Roman Khan  
Manager





## Route Mobile Arabia Telecom

Summary of significant accounting policies and other explanatory information for the period ended 31st March 2025  
(Amount in SAR, except otherwise stated)

### 2 Property, plant and equipment

Particulars	Furniture	Computers	Office Equipment	Total
Gross block				
Balance as at 31 March 2024	11,241	7,998	1,446	16,984
Additions	2,550	9,997	-	12,547
Disposals				
VAT Reversal				
Balance as at 31st March 2025	13,791	17,995	1,446	29,531
Accumulated depreciation				
Balance as at 31 March 2024	4,698	3,918	680	9,296
Depreciation charge	2,180	6,045	282	8,507
Disposals				
Balance as at 31st March 2025	6,878	9,963	962	17,803
Net block				
Balance as at 31 March 2024	6,543	4,080	765	11,388
Balance as at 31st March 2025	6,913	8,032	483	15,428



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# Route Mobile Arabia Telecom

Summary of significant accounting policies and other explanatory information for the period ended 31st March 2025  
(Amount in SAR, except otherwise stated)

	As at 31 March 2025 SAR	As at 31 March 2024 SAR
3 Trade receivables		
Unsecured, considered good		
Upto 60 days	7,585,671	9,974,669
61 to 91 days and older		
	<u>7,585,671</u>	<u>9,974,669</u>
Cash and bank balances		
4 Cash and cash equivalents		
Cash on hand		
Balances with banks:		
- in current account	2,862,431	6,072,974
	<u>2,862,431</u>	<u>6,072,974</u>
4(i) Other Bank Balances		
Balance with Bank held as Bank Guarantee	526,250	734,963
	<u>526,250</u>	<u>734,963</u>
5 Other current assets		
Advances to related party		
Advance to Suppliers	1,859	15,000
Prepaid Expenses	983,770	1,162,545
Security deposits	39,809	80,645
	<u>3,000</u>	
	<u>1,028,438</u>	<u>1,258,190</u>

\*\*Amount due from companies in which directors of the Company are directors:





Route Mobile Arabia Telecom

Summary of significant accounting policies and other explanatory information for the period ended 31st March 2025  
(Amount in SAR, except otherwise stated)

6 Equity share capital  
Authorised capital

Issued, subscribed and fully paid up  
1000 (31 March 2022: 1000) equity shares of SAR.50 each

As at  
31 March 2025 SAR

As at  
31 March 2024 SAR

	As at 31 March 2025 SAR	As at 31 March 2024 SAR
	50,000	50,000
	50,000	50,000

As at 31 March 2025 SAR

(a) Reconciliation of equity shares (in rupees) outstanding at the beginning and at the end of the reporting period

Balance at the beginning of the year  
Add: Shares issued during the year  
Balance at the end of the year

Number	Amount
1,000	50,000
1,000	50,000

(b) Shareholders holding more than 5% of the shares

Route Mobile Limited  
First Support Trading

Number of shares	% of holding
700	70%
300	30%

7 Other equity

Surplus in the statement of profit and loss

Balance at the beginning of the year  
Add: Profit for the year  
FCIR  
Dividend for the year Dec 2022  
Dividend for the year Dec 2023  
Balance at the end of the year

Other equity

As at  
31 March 2025 SAR

As at  
31 March 2024 SAR

	As at 31 March 2025 SAR	As at 31 March 2024 SAR
	9,249,762	2,785,349
	473,366	6,464,413
	-	
	-970,442	
	-5,230,449	
	3,522,237	9,249,762
	3,522,237	9,249,762





Nature and purpose of reserves

(i) Surplus in the statement of profit and loss

Retained earnings pertain to the accumulated earnings / (losses) made by the company over the years.

	As at 31 March 2025 SAR	As at 31 March 2024 SAR
8 Trade payables		
Other Party Payable	1,318,450	1,527,562
Related Party Payable	5,965,087	5,239,335
	<u>7,283,537</u>	<u>6,766,897</u>
9 Current provisions		
Provision for expenses	745,032	52,025
	<u>745,032</u>	<u>52,025</u>
10 Other current liabilities		
Statutory dues	46,136	424,405
Advance from customers	260,786	97,045
	<u>306,922</u>	<u>521,450</u>
11 Current Tax Liability		
Provision for tax	110,490	1,412,051
	<u>110,490</u>	<u>1,412,051</u>



Route Mobile Arabia Telecom

Summary of significant accounting policies and other explanatory information for the period ended 31st March 2025

(Amount in SAR, except otherwise stated)

Particulars	Year Ended	
	31.03.2025 SAR	31.03.2024 SAR
<b>12 Revenue from operations</b>		
Sale of services - short messaging services	14,129,755	17,235,339
Other Income	200	
	<u>14,129,955</u>	<u>17,235,339</u>
<b>13 Purchases of short messaging services</b>		
Purchases of short messaging services	10,029,131	7,369,276
	<u>10,029,131</u>	<u>7,369,276</u>
<b>14 Employee benefit expenses</b>		
Salaries, wages and bonus	980,973	703,942
Staff welfare	1,935	2,136
Employee Terminal Benefits (Gratuity)	-2,090	34,770
Employee Medichaim Insurance	26,916	13,799
Payroll contract charges		1,725
Employee Visa expenses	18,300	20,900
LTI Expenses		
	<u>1,026,033</u>	<u>777,272</u>
<b>15 Depreciation expense</b>		
Depreciation on property, plant and equipment	8,507	4,979
	<u>8,507</u>	<u>4,979</u>
<b>16 Other expenses</b>		
Rent Rates and taxes	77,360	43,019
Communication	15,619	12,390
Postage & Stationary	1,283	1,167
Business promotion	81	72,534
Legal and Professional charges	193,583	35,050
Office Expenses	21,157	9,269
Foreign Exchange Loss	4,504	
Miscellaneous expenses		
Written off	24	
Power and fuel	10,148	6,244
Licence Fees	1,823,484	880,767
Bank Gurantee Charges		
Consultancy services	3,180	281,941
Sponsorship fees	177,500	77,500
Licence Processing Fees	2,000	2,000
Server Charges	112,544	77,966
Tender Fees	2,700	7,200
Firewall charges	1,580	7,200
Auditors Remuneration	22,500	30,000
Comission Expense		913
Travelling { Including Foregin Travel } - Staff	4,363	575
Membership And Subscription	1,749	1,600
Bank Charges	1,003	782
Rounding Off	-0	
Support Fees	616,207	
Notary Charges	425	390
Payroll contract charges	1,725	
Penalty for delay of Govt. dues	30,000	
	<u>2,749,422</u>	<u>1,548,509</u>

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# Route Mobile Arabia Telecom

Summary of significant accounting policies and other explanatory information for the period ended 31st March 2025

## 17 Fair value measurements

### Financial instruments by category:

Particulars	31 March 2025 Amortised cost	31 March 2024 Amortised cost
<b>Financial Assets - Current</b>		
Cash and cash equivalents	2,862,431	6,072,974
Other Bank Balances	526,250	734,963
Other current assets	8,614,109	11,232,860
<b>Financial Liabilities - Current</b>		
Trade payables	7,283,537	6,766,897
Other financial liabilities		
Other current liabilities	306,922	521,450

### I. Fair value hierarchy

The fair values of the financial assets and liabilities are included at the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

This section explains the judgements and estimates made in determining the fair values of the financial instruments that are (a) recognised and measured at fair value and (b) measured at amortised cost and for which fair values are disclosed in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the group has classified its financial instruments into the three levels prescribed under the accounting standard. An explanation of each level follows underneath the table.

**Level 1:** Level 1 hierarchy includes financial instruments measured using quoted prices. For example, listed equity instruments that have quoted market price.

**Level 2:** The fair value of financial instruments that are not traded in an active market (for example, traded bonds, over-the-counter derivatives) is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

**Level 3:** If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This is the case for unlisted equity securities, contingent consideration and indemnification asset included in level 3.

### II. Assets and liabilities which are measured at amortised cost for which fair values are disclosed (It is categorised under Level 2 of fair value hierarchy)

During the periods mentioned above, there have been no transfers amongst the levels of hierarchy.

The carrying amounts of current loans, trade receivables, cash and bank balances, other current financial assets, trade payables and other current financial liabilities are considered to be approximately equal to the fair value.



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# Route Mobile Arabia Telecom

## Summary of significant accounting policies and other explanatory information for the period ended 31st March 2025

### 18 Financial risk management

The company is exposed primarily to fluctuations in credit quality and liquidity management which may adversely impact the fair value of its financial assets and liabilities. The Company has a risk management policy which covers risk associated with the financial assets and liabilities. The risk management policy is approved by the Board of Directors. The focus of the risk management committee is to assess the unpredictability of the financial environment and to mitigate potential adverse effect on the financial performance of the company.

The Company's principal financial liabilities comprises of trade and other payables. The Company's principal financial assets include loans, trade receivables, cash and bank balances and bank deposits that derive directly from its operations.

#### A Credit risk

Credit risk is the risk of financial loss arising from counterparty failure to repay or service debt according to the contractual terms and obligations. Credit risk encompasses of both, the direct risk of default and the risk of deterioration of creditworthiness as well as concentration of risks. Credit risk is controlled by analysing credit limits and credit worthiness of the customer on continuous basis to whom the credit has been granted after obtaining necessary approvals for credit. The financial instruments that are subject to concentration of credit risk principally consist of trade receivables, loans, cash and bank balances and bank deposits

To manage credit risk, the Company follows a policy of providing 30 days credit to the customers. The credit limit policy is established considering the current economic trend of the industry in which the company is operating. Also, the trade receivables are monitored on a periodic basis for assessing any significant risk of non-recoverability of dues and provision is created accordingly.

Bank balances and deposits are held with only high rated banks and security deposits are placed majorly with government agencies. Hence in these case the credit risk is negligible.

#### Age of receivables that are past due:

Particulars	As at 31 March 2025	As at 31 March 2024
Upto 3 months	4,203,770	8,617,593
3-6 months	1,214,340	1,115,903
6-12 months	1,194,294	208,234
More than one year	973,265.65	32,940
Total	7,585,671	9,974,669
Provision of doubtful debts	-	-

#### B Liquidity risk

Liquidity risk is the risk that the Company may not be able to meet its present and future cash and collateral obligations without incurring unacceptable losses. The Company's objective is to maintain optimum levels of liquidity and to ensure that funds are available for use as per requirement.

The liquidity risk principally arises from obligations on account of following financial liabilities viz. trade payables and other financial liabilities.

The Company's corporate finance department is responsible for liquidity and funding as well as settlement management. In addition, processes and policies related to such risks are overseen by senior management. Management monitors the Company's net liquidity position through rolling forecasts on the basis of expected cash flows.

The Company's financial liabilities based on contractual undiscounted payments at each reporting date is repayable within 1 year.

#### As at 31 March 2025

Particulars	Upto 1 year	Between 1 and 3 years	Beyond 3 years	Total
<b>Financial Liabilities - Current</b>				
<b>Trade payables:</b>				
Related party payables	699,709.15	5,265,377.76	-	5,965,086.91
Other payables	1,315,637.27	2,813.00	-	1,318,450.27
Other current financial liabilities	-	-	-	-
Other current liabilities	306,922	-	-	306,922
<b>Total</b>	<b>2,322,268</b>	<b>5,268,191</b>	<b>-</b>	<b>7,590,459</b>

#### C Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: Foreign currency risk, interest rate risk and price risk. The company does not have any unhedged foreign currency exposure. The company has no outstanding borrowing as at the reporting date and has not made any investments. Hence the company is not exposed to market risk.





Route Mobile Arabia Telecom

Summary of significant accounting policies and other explanatory information for the period ended 31st March 2025

19 Capital Management

The Company's financial strategy aims to support its strategic priorities and provide adequate capital to its businesses for growth and creation of sustainable stakeholder value. The company funds its operation through internal accruals. The company aims at maintaining a strong capital base largely towards supporting the future growth of its business as a going concern.

The company consider the following component of its Balance sheet to be managed capital: Equity Share capital & Other Equity

Other equity as shown in the balance sheet includes Retained earnings.

The amounts managed as capital by the Company are summarised as follows:

Particulars	As at 31 March 2025	As at 31 March 2024
Equity Share Capital	50,000	50,000
Other Equity	473,366	11,615,465



Route Mobile Arabia Telecom

Summary of significant accounting policies and other explanatory information for the period ended 31st March 2025  
(Amount in SAR, except otherwise stated)

20 Related party disclosures as required under Indian Accounting Standard 24, "Related party disclosures" are given below:

a) Names of related parties and description of relationship:

Description of relationship	Names of related parties
(i) Holding Company	Route Mobile Limited
(ii) Fellow Subsidiaries	Route Mobile (UK) Ltd

b) Details of related party transactions:

Particulars	31 March 2025	31 March 2024
<u>Purchase of Short message services (SMS) and related service</u>		
Route Mobile (UK) Limited	105,041	32,140
<u>Loan repaid to related party</u>		
Routesms Solutions FZE		1,500,000
Route Mobile (UK) Limited		4,027,100
<u>Management fees</u>		
Route Mobile Limited	616,207	
<u>Expenses reimbursed to other company</u>		
Routesms Solutions FZE		27,000
<u>Investment in equity</u>		
Route Mobile Limited	35,000	35,000
Prime Support trading	15,000	

\*Compensated absences are determined for the company as a whole. Therefore the same cannot be disclosed for key managerial personnel.

c) Balances with related parties (as at year-end)

Particulars	31 March 2025	31 March 2024
<u>Amount payable</u>		
Route Mobile (UK) Limited	5,353,320	5,239,335
Route Mobile Limited	611,767	
<u>Loan payable</u>		
Routesms Solutions FZE	-	
Route Mobile (UK) Limited	-	





**Route Mobile Arabia Telecom**

Summary of significant accounting policies and other explanatory information for the period ended 31st March 2025  
(Amount in SAR, except for share data, and if otherwise stated)

21 There are no operating lease for the year ended 31st March 2025

**22 Earnings / (loss) per share**

The amount considered in ascertaining the Company's earnings per share constitutes the net profit after tax. The number of shares used in computing basic earnings per share is the weighted average number of shares outstanding during the period. The number of shares used in computing diluted earnings per share comprises the weighted average number of shares considered for deriving basic earnings per share and also the weighted average number of shares which could have been issued on conversion of all dilutive potential shares.

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Net profit / (loss) after tax attributable to equity shareholders	473,366	6,464,413
Weighted average number of shares outstanding during the year - Basic and diluted	50,000	50,000
Basic and diluted earnings / (loss) per share	9	129
Nominal value per equity share	1	1

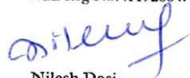
**23 Segment Reporting**

In accordance with Indian Accounting Standard (Ind AS) 108, "Operating Segments", segment information has been given in the consolidated financial statements of Route Mobile Limited, and therefore, no separate disclosure on segment information is given in these standalone financial statements.

24 The figures for previous year have been regrouped wherever necessary to make them comparable with the current years figures.

The annexed notes form an integral part of these Financial Statements.

For N Dosi & Co.  
Chartered Accountants  
Firm Reg No. :119288W



Nilesch Dosi  
Proprietor

M.N.:106858

Place : Mumbai

Date : 30.04.2025

UDIN: 25106858BMIBTH3429

For and on behalf of the Route Mobile Arabia Telecom

  
Sandipkumar Gupta  
Manager

  
Roman Khan  
Manager

